

TOGUT, SEGAL & SEGAL LLP
Counsel for the
Post-Confirmation Debtors
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000
Frank A. Oswald
James J. Lee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	-----X	
	:	Chapter 11
In re:	:	
	:	Case No. 09-14873 (JMP)
FINLAY ENTERPRISES, INC., <i>et al.</i> ,	:	
	:	(Substantively Consolidated)
Debtors.	:	
	:	(Post-Confirmation)
	-----X	

**NOTICE OF WITHDRAWAL OF
OBJECTION TO CLAIM NOS. 786 AND 789**

PLEASE TAKE NOTICE that the objection of Eugene I. Davis, the Plan Administrator of Finlay Enterprises, Inc. and its affiliated debtors, the post-effective date debtors herein, to claim nos. 786 and 789 filed by Uni-Creation Inc d/b/a Unidesign contained in the Tenth Omnibus Claims Application (Docket No. 765), filed with the Court on August 18, 2010 is hereby withdrawn without prejudice.

Dated: New York, New York
May 25, 2011

EUGENE I. DAVIS
Plan Administrator, on Behalf of the
Post-Effective Date Debtors,
By His Counsel
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Frank A. Oswald
FRANK A. OSWALD
A Member of the Firm
One Penn Plaza, Suite 3335
New York, New York 10019
(212) 594-5000